

Internal Service Funds
Combining Statement of Net Position
December 31, 2012

	Equipment Rental	Risk Management	Pits & Quarries	Facilities
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 1,897,974	\$ 3,177	\$ 100,015	\$ 88,228
Investments	1,975,517	8,440,080	104,128	91,857
Receivables, Net	-	93,062	-	747
Due from Other Funds	170,470	61,835	52,044	32,160
Due from Other Governmental Units	497	-	-	522
Inventories	475,164	-	355,076	11,521
Prepayments	10,305	299,877	1,490	125,954
Noncurrent Assets:				
Land	351,625	60,415	223,371	-
Buildings & Structures, Net	1,719,357	-	-	-
Other Improvements, Net	144,956	-	57,305	-
Machinery & Equipment, Net	6,128,492	-	-	18,500
Total Assets	\$ 12,874,357	\$ 8,958,446	\$ 893,429	\$ 369,489
Liabilities				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 47,168	\$ 8,224	\$ 887	\$ 78,296
Claims & Judgments Payable	-	2,184,823	-	-
Due to Other Funds	2,736	126	1,250	3,384
Due to Other Governmental Units	-	8,540	-	-
Accrued Employee Benefits	48,348	-	-	69,167
Unearned Revenue	-	-	-	-
Noncurrent Liabilities:				
Employee Leave Benefits	126,630	-	-	178,984
Total Liabilities	224,882	2,201,713	2,137	329,831
Net Position				
Invested in Capital Assets	8,344,430	60,415	280,676	18,500
Restricted for Risk Mngmnt/Co. Ins.	-	-	-	-
Unrestricted	4,305,045	6,696,318	610,616	21,158
Total Net Position	\$ 12,649,475	\$ 6,756,733	\$ 891,292	\$ 39,658

See Accompanying Notes to Financial Statements

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Combining Statement of Net Position
December 31, 2012

	County Insurance	Information Services	Totals
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 45,659	\$ 592,107	\$ 2,727,160
Investments	1,816,443	616,460	13,044,485
Receivables, Net	25,678	36	119,523
Due from Other Funds	34,259	-	350,768
Due from Other Governmental Units	-	3,139	4,158
Inventories	-	-	841,761
Prepayments	25,769	20,235	483,630
Noncurrent Assets:			
Land	-	-	635,411
Buildings & Structures, Net	-	-	1,719,357
Other Improvements, Net	-	-	202,261
Machinery & Equipment, Net	-	156,017	6,303,009
Total Assets	\$ 1,947,808	\$ 1,387,994	\$ 26,431,523
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ 4,991	\$ 139,566
Claims & Judgments Payable	174,983	-	2,359,806
Due to Other Funds	43	2,039	9,578
Due to Other Governmental Units	-	-	8,540
Accrued Employee Benefits	-	67,022	184,537
Unearned Revenue	-	110	110
Noncurrent Liabilities:			
Employee Leave Benefits	-	67,850	373,464
Total Liabilities	175,026	142,012	3,075,601
Net Position			
Invested in Capital Assets	-	156,017	8,860,038
Restricted for Risk Mngmnt/Co. Ins.	417,718	-	417,718
Unrestricted	1,355,064	1,089,965	14,078,166
Total Net Position	\$ 1,772,782	\$ 1,245,982	\$ 23,355,922

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